



State of Indiana

Senate

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Dear friends,

As a resident of Lake County, it is likely that you have recently received the Notice of Assessment and your property tax bill, or they are on their way to you soon. I understand Lake County has completed reassessment and is notifying property owners of the new assessed values of their homes.

It is important that you check your "Form 11-Notice of Assessment" for accuracy. When you receive your property tax bill, review it carefully to ensure that you are receiving all of the deductions, exemptions and credits for which you may qualify.

Each county in Indiana is responsible for conducting the reassessment of properties and for working with property owners to resolve any disputes. If you are concerned that the value of your new assessment is too high, you are afforded an opportunity to discuss and, if necessary, dispute the assessment through the state's appeal process. The enclosed brochure outlines this process and what you should consider before beginning a formal appeal. Please be aware that the General Assembly is considering changes to simplify this appeal process.

I understand the concern of many homeowners who have seen the assessed values of their homes increase. This is not an effort on the part of your state government to raise more revenue through property taxes. In fact, the state only receives less than one-half of one percent of the property tax homeowners pay.

Legislators took action in 2002 enacting a major tax restructuring package to offset a shift in the tax burden that would have resulted in an estimated statewide average property tax increase of 33% for residential property owners. This restructuring package reduced property taxes by more than \$1 billion. Additional property tax relief is being considered now as we begin our regular session early, such as extending the May deadline for applying for the Homestead Credit to December so more Hoosiers can take advantage of deductions and exemptions.

I will continue to work toward a more fair and equitable tax system that better serves Hoosiers. I believe Indiana's property tax system is regressive and I plan to, at the very least, work to make significant improvements in the present system. Hoosier homeowners deserve meaningful relief in the burden of property taxes they now face.

As always, please feel free to contact me with your questions and concerns regarding this and other issues facing our state. Wishing the very best to you and your family this holiday season.

Sincerely,

State Senator Earline Rogers
Senate District 3